

INSIGHT ENTERPRISES, INC. AND SUBSIDIARIES
RECONCILIATION OF GAAP TO NON-GAAP FINANCIAL MEASURES
(IN THOUSANDS, EXCEPT PER SHARE DATA)
(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	September 30,		September 30,	
	2009	2008	2009	2008
<u>Consolidated Earnings (Loss) from Operations:</u>				
GAAP	\$ 11,869	\$ 14,953	\$ 25,800	\$ (240,006)
Goodwill impairment	-	-	-	313,776
Severance and restructuring expense.....	3,994	-	12,471	5,408
Termination of equity incentive compensation plan	-	-	5,478	-
Professional fees and costs from trade credits restatement issue.....	560	-	7,244	-
Non-GAAP	<u>\$ 16,423</u>	<u>\$ 14,953</u>	<u>\$ 50,993</u>	<u>\$ 79,178</u>
<u>Consolidated Net Earnings (Loss) from Continuing Operations:</u>				
GAAP	\$ 7,272	\$ 6,597	\$ 13,368	\$ (160,305)
Goodwill impairment	-	-	-	201,050
Severance and restructuring expense.....	2,503	-	7,965	3,476
Termination of equity incentive compensation plan	-	-	3,524	-
Professional fees and costs from trade credits restatement issue.....	346	-	4,471	-
Tax charge for remeasurement of certain deferred tax assets	-	-	600	-
Non-GAAP	<u>\$ 10,121</u>	<u>\$ 6,597</u>	<u>\$ 29,928</u>	<u>\$ 44,221</u>
<u>Consolidated Diluted EPS from Continuing Operations:</u>				
GAAP	\$ 0.16	\$ 0.14	\$ 0.29	\$ (3.42)
Goodwill impairment	-	-	-	4.29
Severance and restructuring expense.....	0.05	-	0.17	0.07
Termination of equity incentive compensation plan	-	-	0.08	-
Professional fees and costs from trade credits restatement issue.....	0.01	-	0.10	-
Tax charge for remeasurement of certain deferred tax assets	-	-	0.01	-
Non-GAAP	<u>\$ 0.22</u>	<u>\$ 0.14</u>	<u>\$ 0.65</u>	<u>\$ 0.94</u>
Shares used in per share calculations:				
GAAP.....	46,445	45,929	46,164	46,901
Dilutive potential common shares due to dilutive options and RSUs, net of tax effect.....	-	-	211	-
Non-GAAP.....	<u>46,445</u>	<u>45,929</u>	<u>46,375</u>	<u>46,901</u>

INSIGHT ENTERPRISES, INC. AND SUBSIDIARIES
RECONCILIATION OF GAAP TO NON-GAAP FINANCIAL MEASURES (CONTINUED)
(IN THOUSANDS, EXCEPT PER SHARE DATA)
(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	September 30,		September 30,	
	2009	2008	2009	2008
<u>North America Earnings (Loss) from</u>				
<u>Operations:</u>				
GAAP	\$ 9,479	\$ 8,725	\$ 15,324	\$ (269,070)
Goodwill impairment	-	-	-	313,776
Severance and restructuring expense	4,468	-	10,327	2,290
Termination of equity incentive compensation plan	-	-	4,069	-
Professional fees and costs from trade credits restatement issue	560	-	7,244	-
Non-GAAP	<u>\$ 14,507</u>	<u>\$ 8,725</u>	<u>\$ 36,964</u>	<u>\$ 46,996</u>
<u>EMEA Earnings from Operations:</u>				
GAAP	\$ 1,478	\$ 5,548	\$ 8,118	\$ 24,917
Severance and restructuring expense	(463)	-	1,854	3,079
Termination of equity incentive compensation plan	-	-	1,363	-
Non-GAAP	<u>\$ 1,015</u>	<u>\$ 5,548</u>	<u>\$ 11,335</u>	<u>\$ 27,996</u>
<u>APAC Earnings from Operations:</u>				
GAAP	\$ 912	\$ 680	\$ 2,358	\$ 4,147
Severance and restructuring expense	(11)	-	290	39
Termination of equity incentive compensation plan	-	-	46	-
Non-GAAP	<u>\$ 901</u>	<u>\$ 680</u>	<u>\$ 2,694</u>	<u>\$ 4,186</u>